

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

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Law and Judicial Department

Notification

LD/3544/72

The Income-Tax (Amendment) Act, 1972 (41 of 1972), The Dentists (Amendment) Act, 1972 (42 of 1972), The Constitution (Twenty-Eighth Amendment) Act, 1972 which were recently passed by the Parliament and assented to by the President of India are hereby published for the general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 26th September, 1972.

The Income-Tax (Amendment) Act, 1972

AN ACT

further to amend the Income-tax Act, 1961 and to provide for barring, in the computation of total income in respect of certain assessment years prior to the assessment year 1962-63, deduction of amounts paid on account of wealth-tax.

Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Income-tax (Amendment) Act, 1972.

2. **Amendment of section.**—In section 40 of the Income-tax Act, 1961 (hereinafter referred to as the principal Act), after sub-clause (ii) of clause (a), the following sub-clause shall be, and shall be deemed always to have been, inserted, namely:—

“(ia) any sum paid on account of wealth-tax.

Explanation.—For the purposes of this sub-clause, “wealth-tax” means wealth-tax chargeable under the Wealth-tax Act, 1957 or any tax of a similar character chargeable under any law in force in any country outside India or any tax chargeable under such law with reference to the value of the assets of, or the capital employed in, a business or profession carried on by the assessee, whether or not the

debts of the business or profession are allowed as a deduction in computing the amount with reference to which such tax is charged, but does not include any tax chargeable with reference to the value of any particular asset of the business or profession;”.

3. **Amendment of section 58.**—Section 58, as originally enacted, of the principal Act shall be deemed always to have been re-numbered as sub-section (1) thereof, and after that sub-section, the following sub-section shall be, and shall be deemed always to have been, inserted, namely:—

“(1A) The provisions of sub-clause (ia) of clause (a) of section 40 shall, so far as may be, apply in computing the income chargeable under the head “Income from other sources” as they apply in computing the income chargeable under the head “Profits and gains of business or profession”.”.

4. **Wealth-tax not deductible in computing the total income for certain assessment years.**—Nothing contained in the Indian Income-tax Act, 1922 shall be deemed to authorise, or shall be deemed ever to have authorised, any deduction in the computation of the income of any assessee chargeable under the head “Profits and gains of business, profession or vocation” or “Income from other sources” for the assessment year commencing on the 1st day of April, 1957 or any subsequent assessment year, of any sum paid on account of wealth-tax. 11 of 1922.

Explanation.—For the purposes of this section, “wealth-tax” shall have the same meaning as is assigned to it in the *Explanation* to sub-clause (ia) of clause (a) of section 40 of the principal Act.

5. **Saving in certain cases.**—Where, before the 15th day of July, 1972 [being the date on which the Income-tax (Amendment) Ordinance, 1972 came into force], the Supreme Court has, on an appeal in respect of the assessment of an assessee for any particular assessment year, held that wealth-tax paid by the assessee is deductible in computing the total income of that year, then, nothing contained in sub-clause (ia) of clause (a) of section 40, or sub-section (1A) of section 58, of the principal Act, as amended by this Act, or, as the case may be, section 4 of this Act, shall apply to the assessment of such assessee for that particular year. 7 of 1972.

6. **Repeal and saving.**—(1) The Income-tax (Amendment) Ordinance, 1972, 7 of 1972 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance or under section 5 or section 6 of the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act or under section 4 or section 5 of this Act, as the case may be, as if this Act had come into force on the 15th day of July, 1972.

The Dentists (Amendment) Act, 1972

AN
ACT

further to amend the Dentists Act, 1948

Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Dentists (Amendment) Act, 1972.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. **Amendment of section 1.**—In sub-section (2) of section 1 of the Dentists Act, 1948 (hereinafter referred to as the principal Act), the words “except the State of Jammu and Kashmir” shall be omitted. 16 of 1948.

3. **Amendment of section 2.**—In section 2 of the principal Act,—

(a) in clause (f), for the words and figures “Indian Medical Council Act, 1933,” the words and figures “Indian Medical Council Act, 1956,” shall be substituted; 27 of 1933. 102 of 1956.

(b) for clause (j), the following clause shall be substituted, namely:—

“(j) “recognised dental qualification” means any of the qualifications included in the Schedule;” and

(c) clause (m) shall be omitted.

4. **Insertion of new section 2A.**—In Chapter I of the principal Act, after section 2, the following section shall be inserted, namely:—

“2A. **Construction of references to laws not in force in Jammu and Kashmir.**—Any reference in this Act to a law which is not in force in the State of Jammu and Kashmir shall, in relation to that State, be construed as a reference to the corresponding law, if any, in force in that State.”.

5. **Amendment of section 3.**—In section 3 of the principal Act,—

(a) for clause (c), the following clause shall be substituted, namely:—

“(c) not more than four members elected from among themselves, by—

(a) Principals, Deans, Directors and Vice-Principals of dental colleges in the States

training students for recognised dental qualifications:

Provided that not more than one member shall be elected from the same dental college;

(b) Heads of dental wings of medical colleges in the States training students for recognised dental qualifications;”;

(b) in clause (e), the words “other than the State of Jammu and Kashmir or a Union territory” shall be omitted;

(c) to clause (e), the following *Explanation* shall be added, namely:—

“*Explanation.*—In this clause, “State” does not include a Union territory;”.

6. **Amendment of section 6.**—In section 6 of the principal Act,—

(a) to sub-section (1), the following proviso shall be added, namely:—

“Provided that a member nominated under clause (e) or clause (f) of section 3, shall hold office during the pleasure of the authority nominating him.”;

(b) in sub-section (3),—

(i) for the words “Principal or Vice-Principal”, the words “Principal, Dean, Director or Vice-Principal” shall be substituted;

(ii) for the words “a professor of dental surgery”, the words “the Head of the dental wing” shall be substituted.

7. **Amendment of section 9.**—In sub-section (2) of section 9 of the Principal Act, after the words “President and Vice-President *ex officio*”, the words “and the Director-General of Health Services *ex officio*” shall be inserted.

8. **Substitution of new section for section 10.**—For section 10 of the principal Act, the following section shall be substituted, namely:—

“10. **Recognition of dental qualifications**—

(1) The dental qualifications, granted by any authority or institution in India, which are included in Part I of the Schedule shall be recognised dental qualifications for the purposes of this Act.

(2) Any authority or institution in India which grants a dental qualification not included in Part I of the Schedule may apply to the Central Government to have such qualification recognised and included in that Part, and the Central Government, after consulting the Council, and after such inquiry, if any, as it may think fit for the purpose, may, by notification in the Official Gazette, amend Part I of the Schedule so as to include such qualification therein, and any such notification may also direct that an entry shall be made in Part I of the Schedule against such dental qualification declaring that it shall be a recognised dental qualification only when granted after a specified date.

(3) (a) The dental qualifications, granted by any authority or institution outside India, which are included in Part II of the Schedule shall be recognised dental qualifications only for the purposes of the registration of citizens of India when the register is first prepared under this Act.

(b) Where any dental qualification granted by any authority or institution outside India, and held by a citizen of India, is recognised for the purposes of the register when it is first prepared, after the commencement of the Dentists (Amendment) Act, 1972, the Central Government may, after consultation with the Council, by notification in the Official Gazette, amend Part II of the Schedule so as to include therein the dental qualification so recognised.

(4) (a) The dental qualifications granted by any authority or institution outside India, which are included in Part III of the Schedule, shall be recognised dental qualifications for the purposes of this Act, but no person possessing any such qualification shall be entitled for registration unless he is a citizen of India.

(b) Where any dental qualification granted by any authority or institution outside India, and held by a citizen of India, is recognised, except on reciprocal basis, after the commencement of the Dentists (Amendment) Act, 1972, the Central Government may, after consultation with the Council, by notification in the Official Gazette, amend Part III of the Schedule so as to include therein the dental qualification so recognised.

(5) The Council may enter into negotiations with any authority or institution in any State or country outside India which, by law of any such State or country, is entrusted with the maintenance of a register of dentists, for the settling of a scheme of reciprocity for the recognition of dental qualifications and in pursuance of any such scheme, the Central Government may, by notification in the Official Gazette, declare that any such qualification granted by any authority or institution in any such State or country, or such qualification, only when granted after a specified date, shall be a recognised dental qualification for the purposes of this Act, and any such notification may provide for an amendment of the Schedule and may also direct that any such dental qualification as is specified in the notification shall be entered in the Schedule as so amended.

(6) The Central Government may, after consultation with the Council, by notification in the Official Gazette, amend the Schedule by directing that an entry be made therein in respect of any dental qualification declaring that it shall be a recognised dental qualification only when granted before a specified date."

9. Insertion of new section 15A. — After section 15 of the principal Act, the following section shall be inserted, namely: —

"15A. Appointment of Visitors. — (1) The Council may appoint such number of Visitors as it may deem necessary to attend at any examination held by any authority or institution in a State which grants recognised dental qualifications and to inspect any institution training students for recognised dental qualifications.

(2) Any person, whether he is a member of the Council or not, may be appointed as a Visitor under this section, but a person who is appointed as an Inspector under section 15 for any inspection or examination shall not be appointed as a Visitor for the same inspection or examination.

(3) The Visitor shall not interfere with the course of any examination but shall report to the President of the Council on the sufficiency of every examination at which he attends and of the courses of study and training at every institution which he inspects, and on the adequacy of the standards of dental education including staff, equipment, accommodation and other facilities prescribed for giving dental education, and on any other matters with regard to which the Council may require him to report.

(4) The report of a Visitor shall be treated as confidential unless in any particular case the President of the Council otherwise directs:

Provided that if the Central Government requires a copy of the report of a Visitor, the Council shall furnish the same."

10. Amendment of section 16. — In section 16 of the principal Act, the words "dental or", wherever they occur, shall be omitted.

11. Insertion of new section 16A. — After section 16 of the principal Act, the following section shall be inserted, namely: —

"16A. Withdrawal of recognition of recognised dental qualification. — (1) When, upon report by the Executive Committee or the Visitor, it appears to the Council —

(a) that the courses of study and training or the examination to be undergone in order to obtain a recognised dental qualification from any authority or institution in a State, or the conditions for admission to such courses or the standards of proficiency required from the candidates at such examinations are not in conformity with the regulations made under this Act or fall short of the standards required thereby, or

(b) that an institution does not, in the matter of staff, equipment, accommodation, training and other facilities, satisfy the requirements of the Council,

the Council shall send a statement to that effect to the Central Government.

(2) After considering such a statement, the Central Government may send it to the Government of the State in which the authority exercises power or the institution is situated, and the State Government shall forward it, along with such remarks as it may think fit to make, to the authority or institution concerned, with an intimation of the period within which the authority or institution may submit its explanation to the State Government.

(3) After considering the explanation, or where no explanation is submitted within the period fixed, then, on the expiry of that period, the State Government shall make its recommendations to the Central Government.

(4) The Central Government may, after considering the recommendations of the State Government and after making such further inquiry, if any, as it may think fit, by notification in the Official Gazette, direct that an entry shall be made in Part I of the Schedule against the qualification granted by the authority or institution declaring

that it shall be a recognised dental qualification only when granted before a specified date or that the said recognised dental qualification if granted to students of a specified college or institution affiliated to any University shall be a recognised dental qualification only when granted before a specified date or, as the case may be, that the said recognised dental qualification shall be a recognised dental qualification in relation to a specified college or institution affiliated to any University only when granted after a specified date."

12. Amendment of section 17.—In section 17 of the principal Act, the word and figures "section 10," shall be omitted.

13. Insertion of new section 17A.—After section 17 of the principal Act, the following section shall be inserted, namely:—

"17A. Professional conduct—(1) The Council may prescribe standards of professional conduct and etiquette or the code of ethics for dentists.

(2) Regulations made by the Council under sub-section (1) may specify which violations thereof shall constitute infamous conduct in any professional respect, that is to say, professional misconduct, and such provision shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force."

14. Amendment of section 20.—In sub-section (2) of section 20 of the principal Act,—

(a) in clause (a), the words "and the maintenance and audit of its accounts" shall be omitted;

(b) in clause (f), for the words "Inspectors and other officers and servants of the Council", the words "and other officers and servants of the Council, and Inspectors, and Visitors appointed by the Council" shall be substituted.

15. Amendment of section 21.—In section 21 of the principal Act,—

(a) in clause (d), the word "and" occurring at the end shall be omitted;

(b) in clause (e), the word "and" shall be inserted at the end; and

(c) after clause (e), the following clause shall be inserted, namely:—

"(f) the Chief Medical Officer of the State, by whatever name called, *ex officio*."

16. Amendment of section 23.—In section 23 of the principal Act, after clause (e), the following clause shall be inserted, namely:—

"(f) the Chief Medical Officer of each participating State, by whatever name called, *ex officio*."

17. Amendment of section 27.—In section 27 of the principal Act, to sub-section (1), the following proviso shall be added, namely:—

"Provided that a member nominated under clause (e) of section 21 or clause (e) of section 23, shall hold office during the pleasure of the authority nominating him."

18. Amendment of section 29.—In sub-section (1) of section 29 of the principal Act, after the words "President and Vice-President *ex officio*", the words "and the Chief Medical Officer of the State or the States concerned, by whatever name called, *ex officio*" shall be inserted.

19. Amendment of section 33.—In sub-section (1) of section 33 of the principal Act,—

(a) in the first proviso, for clause (b), the following clause shall be substituted, namely:—

"(b) recognised, in pursuance of a scheme of reciprocity, under sub-section (5) of section 10;"

(b) in the second proviso, for the word and figures "Part III", the word and figures "Part II" shall be substituted;

(c) in the third proviso,—

(i) in clause (b), the word "or" shall be inserted at the end;

(ii) after clause (b), the following clause be inserted, namely:—

"(c) in the State of Jammu and Kashmir, if he is registered on the register of dental practitioners maintained under the Jammu and Kashmir Dentists Act, 1958."

J. and K.
Act 9 of
1958.

20. Amendment of section 34.—In section 34 of the principal Act,—

(a) in sub-section (1),—

(i) for the word "Council", wherever it occurs, the words "Central Government" shall be substituted;

(ii) in the first proviso, for clause (b), the following clause shall be substituted, namely:

"(b) recognised, in pursuance of a scheme of reciprocity, under sub-section (5) of section 10;"

(b) in sub-section (2),—

(i) in clause (a), for the words "State Dental Council", the words "State Council" shall be substituted;

(ii) after clause (a), the following clause shall be inserted, namely:—

"(aa) the State Council may, during the period of two years immediately after the commencement of the Dentists (Amendment) Act, 1972, permit, for sufficient reasons, the registration in the State register of any displaced person or a repatriate who does not hold any recognised dental qualification but has been actually practising the profession of dentistry as his principal means of livelihood from a date prior to the 29th day of March, 1948.

Explanation.—In this clause,—

(i) "displaced person" means any person who, on account of civil disturbances or fear of such disturbances in any area now forming part of Bangla Desh, has, after the 14th day of April, 1957 but before the 25th day of March, 1971, left, or has been displaced from, his place of residence in such

area and who has since then been residing in India;

(ii) "repatriate" means any person who, on account of civil disturbances or fear of such disturbances in any area now forming part of Burma or Ceylon, has, after the 14th day of April, 1957, left or has been displaced from, his place of residence in such area and who has since then been residing in India;

(iii) in clause (b), the words "irrespective of any considerations of reciprocity," shall be omitted.

21. Amendment of section 39. — In section 39 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely: —

"(3) On payment of the renewal fee, the Registrar shall issue a certificate of renewal and such certificate shall be proof of renewal of registration."

22. Amendment of section 41. — In section 41 of the principal Act, —

(a) in clause (ii) of sub-section (1), after the words "professional respect", the words, figures and letter "or has violated the standards of professional conduct and etiquette or the code of ethics prescribed under section 17A" shall be inserted; and

(b) in sub-section (5), after the words "certificate of registration", the words "and certificate of renewal, if any," shall be inserted.

23. Amendment of section 44. — In section 44 of the principal Act, after the words "certificate of registration", the words "or a certificate of renewal" shall be inserted.

24. Insertion of new section 46A. — After section 46 of the principal Act, the following section shall be inserted, namely: —

"46A. **Transfer of registration.** — Where a dentist registered in one State is practising dentistry in another State, he may, on payment of the prescribed fee which shall not exceed the renewal fee for registration in such other State, make an application in the prescribed form to the Council for the transfer of his name, from the register of the State where he is registered, to the register of the State in which he is practising dentistry, and on receipt of any such application, the Council shall, notwithstanding anything contained elsewhere in this Act, direct that the name of such person be removed from the first-mentioned register and entered in the register of the second-mentioned State and the State Councils concerned shall comply with such directions:

Provided that such a person shall be required to produce a certificate to the effect that all dues in respect of his registration in the former State have been paid:

Provided further that where any such application for transfer is made by a dentist against whom any disciplinary proceeding is pending or where for any other reason it appears to the

Council that the application for transfer has not been made *bona fide* and the transfer should not be made, the Council may, after giving the dentist a reasonable opportunity of making a representation in this behalf, reject the application."

25. Amendment of section 50. — In section 50 of the principal Act, after the words "certificate of registration", the words "or certificate of renewal, or both" shall be inserted.

26. Insertion of new section 53A. — After section 53 of the principal Act, the following section shall be inserted, namely: —

"53A. **Accounts and audit.** — (1) The Council shall maintain appropriate accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet, in accordance with such general directions as may be issued and in such form as may be specified by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Council shall be audited annually by the Comptroller and Auditor-General of India or any person appointed by him in this behalf and any expenditure incurred by him or any person so appointed in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of Government accounts, and in particular, shall have the right to demand the production of books of accounts, connected vouchers and other documents and papers and to inspect the office of the Council.

(4) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government.

(5) A copy of the accounts of the Council as so certified together with the audit report thereon shall be forwarded simultaneously to the Council."

27. Amendment of section 55. — In sub-section (2) of section 55 of the principal Act, —

(a) after clause (g), the following clause shall be inserted, namely: —

"(gg) the form of application for transfer of registration from one State to another;"

(b) for clause (h), the following clause shall be substituted, namely: —

"(h) the charge for supplying printed copies of the registers, and the fees payable for —

(i) registration or renewal of registration;

(ii) supplying a duplicate certificate of registration or renewal; and

(iii) transfer of registration from one State to another;"

(c) for clause (i), the following clause shall be substituted, namely:—

“(i) the forms of certificates of registration and renewal;”.

28. Substitution of new Schedule for the Schedule.—For the Schedule to the principal Act, the following Schedule shall be substituted, namely:—

“THE SCHEDULE

PART I

[See sub-section (1) and (2) of section 10]

Recognised Dental Qualifications granted by the Authorities or Institutions in India

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
1. Board of Examiners, Calcutta Dental College & Hospital, Calcutta	Licentiate in Dental Science; —if granted before the 1st day of May, 1941.	L.D.Sc. Calcutta
2. State Medical Faculty, Bengal, Calcutta.	Licentiate in Dental Science; —if granted after the 30th day of April, 1941.	L.D.S. (S.M.F.) Bengal
3. City Dental College and Hospital, Calcutta	Licentiate in Dental Science; —if granted before the 31st day of March, 1940, to any person who— (i) had undergone two years' course of training in that institution; or (ii) having been previously engaged in practice as a dentist or a medical practitioner, had undergone one year's course of training in that institution.	L.D.Sc. (C.D.C.) Calcutta
4. University of Bombay	(i) Bachelor of Dental Surgery. (ii) Master of Dental Surgery —Prosthetic Dentistry —Periodontia —Oral Surgery —Orthodontia —Dental Radiology —Operative Dentistry —Dental Pathology and Bacteriology	B.D.S. Bombay M.D.S. (Pros.) Bombay M.D.S. (Perio.) Bombay M.D.S. (Oral Surgery) Bombay M.D.S. (Ortho.) Bombay M.D.S. (Radiology) Bombay M.D.S. (Operative) Bombay M.D.S. (Dent. Path. & Bact.) Bombay
5. College of Physicians and Surgeons, Bombay	Licentiate in Dental Science	L.D.S. (C.P.S.) Bombay
6. Nair Hospital Dental Board, Bombay	Licentiate in Dental Science	L.D.Sc. (Nair) Bombay
7. East Punjab University	Bachelor of Dental Surgery: —if granted during the year 1948	B.D.S. East Punjab
8. Lucknow University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery —Prosthodontics —Periodontics —Orthodontics —Oral Surgery —Pedodontia and Preventive Dentistry	B.D.S. Lucknow M.D.S. (Pros.) Lucknow M.D.S. (Perio.) Lucknow M.D.S. (Ortho.) Lucknow M.D.S. (Oral Surgery) Lucknow M.D.S. (Pedo.) Lucknow
9. Madras University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery —Oral Surgery —Periodontology	B.D.S. Madras M.D.S. (Oral Surgery) Madras M.D.S. (Perio.) Madras
10. Calcutta University	Bachelor of Dental Surgery	B.D.S. Calcutta
11. Punjab University	* (i) Bachelor of Dental Surgery * (ii) Master of Dental Surgery —Pedodontia & Preventive Dentistry —Dental Prosthesis and Crown and Bridge Work *—if granted before 31st December, 1970	B.D.S. Punjab M.D.S. (Pedo.) Punjab M.D.S. (Pros.) Punjab
12. Punjabi University	Bachelor of Dental Surgery	B.D.S. Punjabi

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
13. Osmania University	Bachelor of Dental Surgery	B.D.S. Osmania
14. Kerala University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery — Operative Dentistry	B.D.S. Kerala M.D.S. (Operative) Kerala
15. Mysore University	Bachelor of Dental Surgery	B.D.S. Mysore
16. Patna University	Bachelor of Dental Surgery	B.D.S. Patna
17. Bangalore University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery — Orthodontics — Oral Surgery — Periodontia	B.D.S. Bangalore M.D.S. (Ortho.) Bangalore M.D.S. (Oral Surgery) Bangalore M.D.S. (Perio.) Bangalore
18. Indore University	Bachelor of Dental Surgery	B.D.S. Indore
19. Gujarat University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery — Prosthetic Dentistry — Periodontia — Oral Pathology and Bacteriology — Oral Diagnosis and Dental Radiology — Operative Dentistry	B.D.S. Gujarat M.D.S. (Pros.) Gujarat M.D.S. (Perio.) Gujarat M.D.S. (Oral Path. & Bact.) Gujarat M.D.S. (Oral Diag. & Radiology) Gujarat M.D.S. (Operative) Gujarat
20. Guru Nanak University	(i) Bachelor of Dental Surgery (ii) Master of Dental Surgery — Pedodontia and Preventive Dentistry — Dental Prosthesis and Crown and Bridge Work	B.D.S. Guru Nanak M.D.S. (Pedo.) Guru Nanak M.D.S. (Pros.) Guru Nanak

PART II

[See sub-section (3) of section 10]

Recognised Dental Qualifications for the purposes of Registration when the Register is first prepared

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
1. The University of Vienna (Austria)	Post-graduate Certificate of Dentistry	Z.D.S. (Vienna)
2. The Tulane University of Louisiana (U.S.A.)	Doctor of Dental Surgery	D.D.S. (Louisiana, U.S.A.)
3. Dusseldorf (Germany)	Zahnarzt Diploma	—

PART III

[See sub-section (4) of section 10]

Recognised Dental Qualifications granted by Authorities or Institutions outside India only when granted to a citizen of India

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
1. The University of Punjab, Lahore	Bachelor of Dental Surgery Master of Dental Surgery — if granted before the 15th day of August, 1947	B.D.S. Lahore M.D.S. Lahore
2. The Punjab State Medical Faculty, Lahore	Licentiate in Dental Science — if granted before the 15th day of August, 1947	L.D.Sc. (S.M.F.) Lahore
3. The Board of Examiners, College of Dentistry, Karachi	Licentiate in Dental Science — if granted before the 31st day of December, 1943	L.D.Sc. Karachi

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
4. The Royal College of Surgeons, England (U.K.)	Licence in Dental Surgery Fellowship in Dental Surgery Diploma in Orthodontics	L.D.S.R.C.S. Eng. F.D.S.R.C.S. Eng. D. Orth. R.C.S. Eng.
5. The Royal College of Surgeons, Edinburgh (U.K.)	Licentiate in Dental Surgery Fellow in Dental Surgery	L.D.S.R.C.S. Edin. F.D.S.R.C.S. Edin.
6. Royal College of Physicians & Surgeons of Glasgow/Royal Faculty of Physicians & Surgeons, Glasgow (U.K.)	Licence in Dental Surgery Diploma in Orthopaedics Fellowship in Dental Surgery *Higher Dental Diplomat *—Granted only up to 1965	L.D.S.R.C.P.S.G. D.D.O.R.C.P.S.G. F.D.S.R.C.P.S.G. H.D.D.
7. The Royal College of Surgeons, Ireland	Licence in Dental Surgery Fellowship of the Faculty of Dentistry	L.D.S.R.C.S. Irel. F.F.D.R.C.S. Irel.
8. The University of Newcastle Upon Tyne, Newcastle Upon Tyne/The University of Durham, Newcastle Upon Tyne (U.K.)	*Licence in Dental Surgery Bachelor of Dental Surgery Master of Dental Surgery Doctor of Dental Science *abolished from 1962	L.D.S. Dunelm B.D.S. Newcastle/Dunelm M.D.S. Newcastle/Dunelm D.D.S. Newcastle/Dunelm
9. The University of London (U.K.)	Bachelor of Dental Surgery Master of Dental Surgery Master of Science (Dentistry)	B.D.S. London M.D.S. London M.Sc. London
10. The University of Manchester (U.K.)	Doctor of Dental Surgery Master of Dental Surgery Bachelor of Dental Surgery Licentiate in Dental Surgery	D.D.S. (U. Manc.) M.D.S. (U. Manc.) B.D.S. (U. Manc.) L.D.S. (U. Manc.)
11. The University of Birmingham (U.K.)	Bachelor of Dental Surgery Master of Dental Surgery *Licence of Dental Surgery *—abolished from 1950	B.D.S. Birmingham M.D.S. Birmingham L.D.S. Birmingham
12. The University of Liverpool (U.K.)	Bachelor of Dental Surgery Master of Dental Surgery Doctor of Philosophy *Licence in Dental Surgery *—abolished in 1963	B.D.S. Liverpool M.D.S. Liverpool Ph. D. Liverpool L.D.S. Liverpool
13. The University of Leeds (U.K.)	Bachelor of Dental Surgery Diploma in Dental Surgery Master of Dental Surgery	B.Ch.D. U. Leeds L.D.S. U. Leeds M.Ch. D.U. Leeds
14. The University of Sheffield (U.K.)	Bachelor of Dental Surgery Master of Dental Surgery Licentiate of Dental Surgery	B.D.S. U. Sheff. M.D.S. U. Sheff. L.D.S. U. Sheff.
15. The University of Bristol (U.K.)	Bachelor of Dental Surgery Diploma in Dental Surgery Master of Dental Surgery	B.D.S. U. Brist. L.D.S. U. Brist. M.D.S. U. Brist.
16. The University of Dundee/University of St. Andrews, Dundee (U.K.)	Bachelor of Dental Surgery Master of Dental Surgery Doctor of Dental Science Diploma in Public Dentistry *Diploma in Dental Surgery *—abolished in 1950	B.D.S. U.Dundee/St. And. M.D.S. U.Dundee/St. And. D.D.Sc. U.Dundee/St. And. D.P.D. U.Dundee/St. And. L.D.S. U.St. And.
17. The Queen's University of Belfast (U. K.)	Bachelor of Dental Surgery Master of Dental Surgery *Licentiate in Dental Surgery *—abolished	B.D.S. Q.U.Belf. M.D.S. Q.U.Belf. L.D.S. Q.U.Belf.

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
18. The National University of Ireland, Dublin	Bachelor of Dental Surgery Master of Dental Surgery	B.D.S. N.U.Irel. M.D.S. N.U.Irel.
19. The Emory University, Atlanta (U.S.A.) Atlanta/Southern Dental College, Atlanta, Georgia (U.S.A.)	Doctor of Dental Surgery Master of Science in Dentistry	D.D.S. Atlanta M.S.D. Atlanta
20. University of Illinois, Chicago (U.S.A.)	Degree of Dental Surgery Master of Science	D.D.S. Illinois M.S. Illinois
21. Loyola University, Chicago (U.S.A.)	Doctor of Dental Surgery Master of Science in Oral Biology	D.D.S. Loyola M.S. Loyola
22. North-Western University, Chicago, Illinois (U.S.A.)	Doctor of Dental Surgery Master of Science *Master of Science in Dentistry *—Discontinued in 1959	D.D.S. North-Western M.S. North-Western M.S.D. North-Western
23. Indiana University, Indianapolis, Indiana (U.S.A.)	Doctor of Dental Surgery Master of Science in Dentistry	D.D.S. Indiana M.S.D. Indiana
24. College of Dentistry, University of Iowa City, Iowa (U.S.A.)	Doctor of Dental Surgery Master of Science	D.D.S. Iowa M.S. Iowa
25. Harvard University, Boston, Massachusetts (U.S.A.)	Doctor of Dental Medicine	D.M.D. Harvard
26. University of Nebraska, Omaha, Nebraska (U.S.A.)	Doctor of Dental Surgery Master of Science in Dentistry	D.D.S. Nebraska M.S.D. Nebraska
27. Columbia University, New York City (U.S.A.)	Doctor of Dental Surgery	D.D.S. Columbia
28. University of Pennsylvania, Philadelphia, Pennsylvania (U.S.A.)	*Doctor of Dental Surgery Doctor of Dental Medicine * abolished in 1964	D.D.S. Penn. D.M.D. Penn.
29. The University of Texas at Houston, Texas Dental College, Houston (U.S.A.)	Doctor of Dental Surgery	D.D.S. Texas
30. University of Minnesota (U.S.A.)	Doctor of Dental Surgery Master of Science in Dentistry Doctor of Philosophy	D.D.S. Minnesota M.S.D. Minnesota Ph. D. Minnesota
31. Saint Louis University, Missouri (U.S.A.)	Doctor of Dental Surgery	D.D.S. St. Louis
32. University of Michigan (U.S.A.)	Doctor of Dental Surgery Master of Science Doctor of Philosophy	D.D.S. Michigan M.S. Michigan Ph. D. Michigan
33. Tufts University, Tufts College, Boston (U.S.A.)	Doctor of Dental Medicine Master of Science Master of Dental Science Doctor of Philosophy	D.M.D. Tufts M.S. Tufts M.D.S. Tufts Ph.D. Tufts
34. The University of Toronto, Ontario (Canada)	Doctor of Dental Surgery Diploma in Dental Public Health Diploma in Oral Surgery and Anaesthesia Diploma in Paedodontics Diploma in Orthodontics Diploma in Periodontics Bachelor of Science in Dentistry Master of Science in Dentistry Doctor of Philosophy	D.D.S. Toronto D.D.P.H. Toronto Dip. Oral Surg. Toronto Dip. Paedodont. Toronto Dip. Orthodont. Toronto Dip. Periodont. Toronto B.Sc.D. Toronto M.Sc.D. Toronto Ph.D. Toronto
35. McGill University, Montreal (Canada)	Doctor of Dental Surgery	D.D.S. McGill
36. Deutsche Zahnärztliche Universitaets Institut, Bonn (Germany)	Diploma	—

Authority or Institution	Recognised dental qualification	Abbreviation for registration
1	2	3
37. Deutsche Zahnärztliche Universitäts-Institut, Munich (Germany)	Diploma	—
38. Ecole Dentaire de Paris, Paris	Chirugien Dentiste (Diploma of Dental Surgeon)	D.E.D.P. Paris
39. Ecole Dentaire Française, Paris	Diploma of Dental Surgeon	D.E.D.F. Paris
40. American Dental College, Karachi	Licentiate in Dental Science — if granted on or before the 31st December, 1936	L.D.Sc. Karachi
41. The Faculty of Medicine, University of Vienna (Austria)	The qualification of dental specialist granted by the Faculty of Medicine, University of Vienna, after two years' course in dentistry prior to which the M.D. Degree of that University has been obtained	—
42. University of Berlin (Germany)	Zahnaerzt Diploma Doctor Medicinæ Dentariæ	— Dr. Med. Dent.
43. University of Freiburg (Germany)	Zahnaerzt Diploma	—
44. University of Frankfurt (Germany)	Doctor Medicinal Dentariæ	Dr. Med. Dent.
45. Baltimore College of Dental Surgery, University of Maryland (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Maryland M.S. Maryland
46. University of Rostock (Germany)	Doctor Medicinæ Dentariæ	Dr. Med. Dent.
47. University of Detroit (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Detroit M.S. Detroit.
48. University of Rochester (U.S.A.)	Doctor of Philosophy	Ph.D. Rochester
49. University of Edinburgh (U.K.)	Bachelor of Dental Surgery	B.D.S. Edin
50. Punjab Dental College/Dental and Optical College, Lahore (Now defunct)	*Licentiate of Dental Science Diploma *Bachelor of Dental Science Diploma * — if granted on or before the 14th August, 1947	L.D.Sc. Lahore B.D.Sc. Lahore
51. Tokyo Medical and Dental University, Tokyo (Japan)	Dr. of Medical Science — Operative Dentistry	D.M.Sc. — Igakuhakushi
52. University of New Zealand, Wellington, New Zealand	Master of Dental Surgery	M.D.S. New Zealand
53. Ecole de Chirurgie Dentaire et de Stomatologie de Paris (France)	Diploma	BECD&S. Paris
54. University of Sydney, Sydney (Australia)	Bachelor of Dental Surgery Master of Dental Surgery	B.D.S. Sydney M.D.S. Sydney
55. Georgetown University, Washington (U. S. A.)	Doctor of Dental Surgery Master of Surgery in Pedodontia	D.D.S. Georgetown M.S. (Pedo.) Georgetown
56. University of Alabama, Alabama (U. S. A.)	Doctor of Dental Surgery Master of Science in Dentistry	D.D.S. Alabama M.S.D. Alabama
57. University of Otago, Dunedin C. I. (New Zealand)	Master of Dental Surgery	M.D.S. Otago
58. Marquette University Milwaukee, Wisconsin (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Marquette M.S. Marquette
59. New York University, New York (U. S. A.)	Doctor of Dental Surgery Master of Science in Dentistry	D.D.S. N.Y. M.S.D. N.Y.
60. University of California, San Francisco (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Calif. M.S. Calif.
61. University of Missouri at Kansas City, Missouri (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Missouri M.S. Missouri
62. Washington University, St. Louis, Missouri (U. S. A.)	Doctor of Dental Surgery Master of Science	D.D.S. Washington M.S. Washington
63. University of Malaya, Singapore	Bachelor of Dental Surgery	B.D.S. Malaya

Authority or Institution	Recognised dental qualification	Abbreviation for registration
64. University of Pittsburg, Pittsburg, Pennsylvania (U. S. A.)	Master of Science in Dentistry (Pedodontics)	M.S.D. (Pedo.) Pittsburg
65. University of Alabama in Birmingham, (U. S. A.)	Master of Science Degree in Pathology (Oral Pathology)	M.S.D. (Oral Path.) Birmingham".

The Constitution (Twenty-Eighth Amendment) Act, 1972

AN ACT

further to amend the Constitution of India.

Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Constitution (Twenty-eighth Amendment) Act, 1972.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Insertion of new article 312A.— After article 312 of the Constitution, the following article shall be inserted, namely:—

"312A. Power of Parliament to vary or revoke conditions of service of officers of certain services.

— (1) Parliament may by law—

(a) vary or revoke, whether prospectively or retrospectively, the conditions of service as respects remuneration, leave and pension and the rights as respects disciplinary matters of persons who, having been appointed by the Secretary of State or Secretary of State in Council to a civil service of the Crown in India before the commencement of this Constitution, continue on and after the commencement of the Constitution (Twenty-eighth Amendment) Act, 1972, to serve under the Government of India or of a State in any service or post;

(b) vary or revoke, whether prospectively or retrospectively, the conditions of service as respects pension of persons who, having been appointed by the Secretary of State or Secretary of State in Council to a civil service of the Crown in India before the commencement of this Constitution, retired or otherwise ceased to be in service at any time before the commencement of the Constitution (Twenty-eighth Amendment) Act, 1972:

Provided that in the case of any such person who is holding or has held the office of the Chief Justice or other Judge of the Supreme Court or a High Court, the Comptroller and Auditor-General of India, the Chairman or other member of the Union or a State Public Service Commission or the Chief Election Commissioner, nothing in sub-clause (a) or sub-clause (b) shall be construed as empowering Parliament to vary or revoke, after his appointment to such post, the conditions of his service to his disadvantage except in so far as such conditions of service are applicable to him by reason of his being a person appointed by the

Secretary of State or Secretary of State in Council to a civil service of the Crown in India.

(2) Except to the extent provided for by Parliament by law under this article, nothing in this article shall affect the power of any legislature or other authority under any other provision of this Constitution to regulate the conditions of service of persons referred to in clause (1).

(3) Neither the Supreme Court nor any other court shall have jurisdiction in—

(a) any dispute arising out of any provision of, or any endorsement on, any covenant, agreement or other similar instrument which was entered into or executed by any person referred to in clause (1), or arising out of any letter issued to such person, in relation to his appointment to any civil service of the Crown in India or his continuance in service under the Government of the Dominion of India or a Province thereof;

(b) any dispute in respect of any right, liability or obligation under article 314 as originally enacted.

(4) The provisions of this article shall have effect notwithstanding anything in article 314 as originally enacted or in any other provision of this Constitution."

3. Omission of article 314.— Article 314 of the Constitution shall be omitted.

Food and Civil Supplies Department

ORDER

8-36/71/FCS-CS

In exercise of the powers conferred by Section 3 of the essential commodities Act 1955 (10 of 1955) read with the Notification of the Government of India in the Ministry of Food and Agriculture, C.D. and Co-operation (Deptt. of Food) No. G.S.R. 316 (E) dated the 20th June 1972 and with the concurrence of the Central Government, the Lt. Governor of Goa, Daman and Diu hereby makes the following order so as to amend further the Goa, Daman and Diu Guest Control Order 1968 hereinafter referred to as 'the Principal Order' namely:—

- (i) This order may be called the Goa, Daman and Diu Guest Control (Second Amendment) order 1972.
- (ii) It shall come into force from the date of its publication in the Official Gazette.

2. In the Principal order in sub-clauses 1, 2 and 3 of Clause 3 wherever the words "fifty persons"

occur the words "twentyfive persons" shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukthankar, Under Secretary (Planning).

Panaji, 29th September, 1972.

Development Department 'A'

Notification

CDB/COOP/Tribunal/30/71/Vol. II

In exercise of the powers conferred by Sub-Section (7) of Section 149 of the Maharashtra Cooperative Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu and with the previous sanction of the Government of Goa, Daman and Diu, the Goa, Daman and Diu Cooperative Tribunal hereby makes the following amendment to the Goa, Daman and Diu Co-operative Tribunal Regulations, 1965.

1. **Short title and commencement.** — (1) These Regulations may be called «the Goa, Daman and Diu Cooperative Tribunal (Amendment) Regulations, 1972.

(2) They shall come into force at once and shall also apply to all the pending proceedings.

2. **Insertion of new regulation 37A.** — After regulation 37 of the Goa, Daman and Diu Cooperative Tribunal Regulations, 1965, (hereinafter called the principal regulations), the following regulation shall be inserted namely: —

“37-A: — Rates of Court and Other Fees: — In appeals, applications and other proceedings instituted before the Tribunal, the rates of Court and other fees shall be as indicated in the Schedule appended to these regulations.

3. **Insertion of Schedule.** — After form “M” appended to the Principal regulation, the following schedule shall be inserted namely: —

SCHEDULE

Sr. No.	Nature of proceedings	Rate of fees
		Rs.
1.	Appeals under Section 97 and 152 (2) of the «Maharashtra Cooperative Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu».	50-00
2.	Revision Applications under Section 149(9) of the same Act.	25-00
3.	Application for review under Section 150 of the said Act.	25-00
4.	For the recording of evidence under Section 151 (1) (b) read with Explanation to Section 149 (11) of the said Act.	25-00
5.	To bring on record the legal representatives of deceased parties, under Regulations 19 and 20 of the Cooperative Tribunal Regulations, 1965.	25-00
6.	Application for restoration under Regulation 16 of Cooperative Tribunal Regulations, 1965.	00-50
7.	Application for certified copy, under Regulation 37 of Cooperative Tribunal Regulations, 1965.	00-50
8.	Other petitions or applications to the Tribunal.	00-50
9.	For the issue of notices and processes, under Regulation 39(1) (ii) of Cooperative Tribunal Regulations, 1965.	The actual postal charges.
10.	For the summoning of record, under Regulation 9 of Cooperative Tribunal Regulations, 1965.	The actual postal charges.
11.	Wakalatnama.	00-50

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

T. Kipgen, Development Commissioner.

Panaji, 27th September, 1972.